



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF HARTFORD UTILITIES

Principal Office: 109 NORTH MAIN STREET  
HARTFORD, WI 53027-1591

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I MS. DAWN TIMM of  
(Person responsible for accounts)

\_\_\_\_\_, CITY OF HARTFORD UTILITIES, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2005
(Signature of person responsible for accounts)	(Date)

FINANCE DIRECTOR/TREASURER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF HARTFORD UTILITIES

**Utility Address:** 109 NORTH MAIN STREET  
HARTFORD, WI 53027-1591

**When was utility organized?** 10/24/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DAWN TIMM

**Title:** FINANCE DIRECTOR/TREASURER

**Office Address:**

109 NORTH MAIN STREET  
HARTFORD, WI 53027

**Telephone:** (262) 673 - 8203

**Fax Number:** (262) 670 - 3623

**E-mail Address:** dtimm@ci.hartford.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DONALD N. VILIONE

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

115 SOUTH 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5424 EXT

**Fax Number:** (414) 777 - 5555

**E-mail Address:** dvilione@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DENNIS HEGY

**Title:** CHAIRMAN

**Office Address:**

109 NORTH MAIN STREET  
HARTFORD, WI 53027

**Telephone:** (262) 673 - 8298

**Fax Number:** (262) 673 - 8218

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DONALD N. VILIONE**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
115 SOUTH 84TH STREET  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5424**Fax Number:** (414) 777 - 5555**E-mail Address:** dvilione@virchowkrause.com**Date of most recent audit report:** 4/29/2004**Period covered by most recent audit:** JANUARY 1, 2003 - DECEMBER 31, 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DARNELL WAGNER**Title:** UTILITY DIRECTOR**Office Address:**  
109 NORTH MAIN STREET  
HARTFORD, WI 53027**Telephone:** (262) 673 - 8282 EXT**Fax Number:** (262) 673 - 8218**E-mail Address:**

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**Name:** GARY KENNETH KOPPELBERGER**Title:** CITY ADMINISTRATOR**Office Address:**  
109 NORTH MAIN STREET  
HARTFORD, WI 53027**Telephone:** (262) 673 - 8204**Fax Number:** (262) 673 - 8218**E-mail Address:** gkoppel@nconnect.net

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**Name of utility commission/committee:**    HARTFORD COMMON COUNCIL

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**Names of members of utility commission/committee:**HON JAMES CORE, ALDERPERSON  
HON PETER ERDMAN, ALDERPERSON  
HON WILLIAM GEE, ALDERPERSON  
HON DAVID HANSEN, ALDERPERSON  
HON DENNIS HEGY, ALDERPERSON  
HON KATHLEEN ISLEB, ALDERPERSON  
HON JACKI LOKKEN, ALDERPERSON  
HON WAYNE RUSNIAK, ALDERPERSON  
HON CHARLES SHORTT, ALDERPERSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

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## IDENTIFICATION AND OWNERSHIP

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**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	16,471,680	14,650,881	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	13,774,596	11,847,027	<b>2</b>
Depreciation Expense (403)	933,108	901,774	<b>3</b>
Amortization Expense (404-407)	7,741	7,741	<b>4</b>
Taxes (408)	776,559	752,204	<b>5</b>
<b>Total Operating Expenses</b>	<b>15,492,004</b>	<b>13,508,746</b>	
<b>Net Operating Income</b>	<b>979,676</b>	<b>1,142,135</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>979,676</b>	<b>1,142,135</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(42,639)	34,944	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	84,620	80,764	<b>10</b>
Miscellaneous Nonoperating Income (421)	1,371,428	585,928	<b>11</b>
<b>Total Other Income</b>	<b>1,413,409</b>	<b>701,636</b>	
<b>Total Income</b>	<b>2,393,085</b>	<b>1,843,771</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(77,270)	0	<b>12</b>
Other Income Deductions (426)	188,354	124,005	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>111,084</b>	<b>124,005</b>	
<b>Income Before Interest Charges</b>	<b>2,282,001</b>	<b>1,719,766</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	768,318	745,018	<b>14</b>
Amortization of Debt Discount and Expense (428)	41,239	49,381	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>809,557</b>	<b>794,399</b>	
<b>Net Income</b>	<b>1,472,444</b>	<b>925,367</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,757,330	11,230,696	<b>20</b>
Balance Transferred from Income (433)	1,472,444	925,367	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	7,172,954	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	1,545,389	552,620	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	19,067	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>18,684,385</b>	<b>18,757,330</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	16,471,680		16,471,680	1
<b>Total (Acct. 400):</b>	<b>16,471,680</b>	<b>0</b>	<b>16,471,680</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	13,774,596		13,774,596	2
<b>Total (Acct. 401-402):</b>	<b>13,774,596</b>	<b>0</b>	<b>13,774,596</b>	
<b>Depreciation Expense (403):</b>				
Derived	933,108		933,108	3
<b>Total (Acct. 403):</b>	<b>933,108</b>	<b>0</b>	<b>933,108</b>	
<b>Amortization Expense (404-407):</b>				
Derived	7,741		7,741	4
<b>Total (Acct. 404-407):</b>	<b>7,741</b>	<b>0</b>	<b>7,741</b>	
<b>Taxes (408):</b>				
Derived	776,559		776,559	5
<b>Total (Acct. 408):</b>	<b>776,559</b>	<b>0</b>	<b>776,559</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>979,676</b>	<b>0</b>	<b>979,676</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	(42,639)		(42,639)	8
<b>Total (Acct. 415-416):</b>	<b>(42,639)</b>	<b>0</b>	<b>(42,639)</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON INVESTMENTS	83,524	0	83,524	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	1,096	0	1,096 12
<b>Total (Acct. 419):</b>	<b>84,620</b>	<b>0</b>	<b>84,620</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		1,024,192	1,024,192 13
Contributed Plant - Electric		347,236	347,236 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,371,428</b>	<b>1,371,428</b>
<b>TOTAL OTHER INCOME:</b>	<b>41,981</b>	<b>1,371,428</b>	<b>1,413,409</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(77,270)		(77,270) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(77,270)</b>	<b>0</b>	<b>(77,270)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		63,433	63,433 18
Depreciation Expense on Contributed Plant - Electric		124,921	124,921 19
NONE	0	0	0 20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>188,354</b>	<b>188,354</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(77,270)</b>	<b>188,354</b>	<b>111,084</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	768,318		768,318 21
<b>Total (Acct. 427):</b>	<b>768,318</b>	<b>0</b>	<b>768,318</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT	41,239		41,239 22
<b>Total (Acct. 428):</b>	<b>41,239</b>	<b>0</b>	<b>41,239</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>809,557</b>	<b>0</b>	<b>809,557</b>
<b>NET INCOME:</b>	<b>289,370</b>	<b>1,183,074</b>	<b>1,472,444</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	11,122,453	7,634,877	18,757,330 27
<b>Total (Acct. 216):</b>	<b>11,122,453</b>	<b>7,634,877</b>	<b>18,757,330</b>
<b>Balance Transferred from Income (433):</b>			
Derived	289,370	1,183,074	1,472,444 28
<b>Total (Acct. 433):</b>	<b>289,370</b>	<b>1,183,074</b>	<b>1,472,444</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
	0	0	0 29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
2003 CORR PER PSC LETTER DATED 1/14/05	0	1,545,389	1,545,389 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>1,545,389</b>	<b>1,545,389</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>11,411,823</b>	<b>7,272,562</b>	<b>18,684,385</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	4,605	48,978			<b>53,583</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		3,316			<b>3,316</b>	<b>2</b>
Payroll		6,534			<b>6,534</b>	<b>3</b>
Materials	25,358	60,690			<b>86,048</b>	<b>4</b>
Taxes		324			<b>324</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>25,358</b>	<b>70,864</b>	<b>0</b>	<b>0</b>	<b>96,222</b>	
<b>Net income (or loss)</b>	<b>(20,753)</b>	<b>(21,886)</b>	<b>0</b>	<b>0</b>	<b>(42,639)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	2,289,164	14,182,516	0	0	<b>16,471,680</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	47,427		0	<b>47,427</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	2,804			<b>2,804</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE						<b>0    6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,289,164</b>	<b>14,132,285</b>	<b>0</b>	<b>0</b>	<b>16,421,449</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	384,100	68,071	<b>452,171</b>	<b>1</b>
Electric operating expenses	437,666	168,216	<b>605,882</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	4,330		<b>4,330</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	41,340		<b>41,340</b>	<b>8</b>
Electric utility plant accounts	262,448		<b>262,448</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	236,287	(236,287)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,366,171</b>	<b>0</b>	<b>1,366,171</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	5	<b>1</b>
Electric	14	<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	44,927,224	41,993,489	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	12,161,270	10,959,156	<b>2</b>
<b>Net Utility Plant</b>	<b>32,765,954</b>	<b>31,034,333</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,682	1,682	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,682</b>	<b>1,682</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	281,861	298,099	<b>6</b>
Special Funds (125)	4,825,858	6,101,294	<b>7</b>
<b>Total Other Property and Investments</b>	<b>5,109,401</b>	<b>6,401,075</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	282,859	184,905	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	1,465,890	1,304,722	<b>11</b>
Other Accounts Receivable (143)	144,108	147,509	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,022,627	4,324,028	<b>14</b>
Materials and Supplies (150)	1,110,523	862,959	<b>15</b>
Prepayments (165)	293,808	53,742	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>7,319,815</b>	<b>6,877,865</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	483,833	525,072	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>483,833</b>	<b>525,072</b>	
<b>Total Assets and Other Debits</b>	<b>45,679,003</b>	<b>44,838,345</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	4,259,357	4,259,357	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	18,684,385	18,757,330	<b>23</b>
<b>Total Proprietary Capital</b>	<b>22,943,742</b>	<b>23,016,687</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	16,135,000	16,845,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	2,261	<b>26</b>
<b>Total Long-Term Debt</b>	<b>16,135,000</b>	<b>16,847,261</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,095,374	1,034,883	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	11,009	11,884	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	378,338	439,356	<b>32</b>
Other Current and Accrued Liabilities (238)	153,145	148,052	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,637,866</b>	<b>1,634,175</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	4,962,395	3,340,222	<b>36</b>
<b>Total Deferred Credits</b>	<b>4,962,395</b>	<b>3,340,222</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>45,679,003</b>	<b>44,838,345</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	18,892,487	0	0	23,101,002	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	15,051,652	0	0	19,891,452	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	5,038,683	0	0	3,959,102	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)	2,590				<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)	309,348			674,397	<b>9</b>
Utility Plant Acquisition Adjustments (108)					<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>20,402,273</b>	<b>0</b>	<b>0</b>	<b>24,524,951</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	3,644,275	0	0	6,659,247	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	676,674	0	0	1,181,074	<b>13</b>
<b>Total Accumulated Provision</b>	<b>4,320,949</b>	<b>0</b>	<b>0</b>	<b>7,840,321</b>	
<b>Net Utility Plant</b>	<b>16,081,324</b>	<b>0</b>	<b>0</b>	<b>16,684,630</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	3,336,841	5,952,921			<b>9,289,762</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	275,719	657,389			<b>933,108</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	25,925				<b>25,925</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION CLEARING	21,597	115,714			<b>137,311</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
2003 CORR PER PSC EMAIL DATEI	558,078	987,311			<b>1,545,389</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>881,319</b>	<b>1,760,414</b>	<b>0</b>	<b>0</b>	<b>2,641,733</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,736	47,304			<b>60,040</b>	<b>18</b>
Cost of removal	3,071	19,473			<b>22,544</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	558,078	987,311			<b>1,545,389</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>573,885</b>	<b>1,054,088</b>	<b>0</b>	<b>0</b>	<b>1,627,973</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>3,644,275</b>	<b>6,659,247</b>	<b>0</b>	<b>0</b>	<b>10,303,522</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	613,241	1,056,153			<b>1,669,394</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	63,433	124,921			<b>188,354</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>63,433</b>	<b>124,921</b>	<b>0</b>	<b>0</b>	<b>188,354</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>676,674</b>	<b>1,181,074</b>	<b>0</b>	<b>0</b>	<b>1,857,748</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND AT ABANDONED WELL 8	1,682			1,682	2
<b>Total Nonutility Property (121)</b>	<b>1,682</b>	<b>0</b>	<b>0</b>	<b>1,682</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>1,682</b>	<b>0</b>	<b>0</b>	<b>1,682</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	2,804	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>2,804</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	2,804	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>2,804</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other		1,066,299			1,066,299	820,224	2
<b>Total Electric Utility</b>					<b>1,066,299</b>	<b>820,224</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	1,066,299	820,224	1
Water utility	44,224	42,735	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>1,110,523</b>	<b>862,959</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 W & E REFUNDING BONDS	30,409	428	406,519	1
2000 W & E REVENUE BONDS	1,969	428	20,669	2
2002 W & E REVENUE BONDS	8,029	428	36,130	3
2003 W & E REVENUE BONDS	832	428	20,515	4
<b>Total</b>			<b>483,833</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	4,259,357	1
<b>Changes during year (explain):</b>		
		2
<b>Balance end of year</b>	<b><u>4,259,357</u></b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 W & E REVENUE BONDS	08/01/1998	07/01/2018	5.05%	8,305,000	<b>1</b>
2000 W & E REFUNDING BONDS	07/01/2000	07/01/2015	5.53%	810,000	<b>2</b>
2002 W & E REVENUE BONDS	04/01/2002	07/01/2009	3.66%	2,520,000	<b>3</b>
2003 W & E REVENUE BONDS	04/01/2003	07/01/2023	4.22%	4,500,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>16,135,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1994 DSM LOAN - WPPI	01/21/1994	01/21/2004	2.00%	0	1
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	349,064	2
Charged electric department expense	493,679	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>842,743</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	731,152	6
Social Security taxes	93,039	7
PSC Remainder Assessment	18,552	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>842,743</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
2000 REVENUE BONDS	24,156	47,000	48,312	22,844	2
2003 REVENUE BONDS	148,100	196,216	246,833	97,483	3
1998 REVENUE BONDS	211,046	420,210	422,090	209,166	4
2002 REVENUE BONDS	56,046	104,892	112,093	48,845	5
<b>Subtotal</b>	<b>439,348</b>	<b>768,318</b>	<b>829,328</b>	<b>378,338</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CUSTOMER DEPOSITS	0	0	0	0	7
1994 DSM LOAN WPPI	8		8	0	8
<b>Subtotal</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>439,356</b>	<b>768,318</b>	<b>829,336</b>	<b>378,338</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INTEREST DUE ON SPECIAL ASSESSMENTS	0	2
WATERMAIN ASSESSMENTS - DUE IN ANNUAL INSTALLMENTS	15,897	3
SPECIAL ASSESSMENTS - WATERMAIN	12,557	4
WATERMAIN ASSESSMENTS-DUE UPON ANNEXATION	253,407	5
<b>Total (Acct. 124):</b>	<b>281,861</b>	
<b>Special Funds (125):</b>		
1998 REVENUE BONDS - CASH AND EQUIVALENTS	755,508	6
2000 REVENUE BONDS - CASH AND EQUIVALENTS	153,320	7
2002 REVENUE BONDS - CASH AND EQUIVALENTS	890,285	8
2003 REVENUE BONDS - CASH AND EQUIVALENTS	3,026,745	9
<b>Total (Acct. 125):</b>	<b>4,825,858</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	197,591	11
Electric	1,268,299	12
Sewer (Regulated)	0	13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>1,465,890</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	102,826	16
<b>Other (specify):</b>		
INTEREST RECEIVABLE FROM INVESTMENTS	14,067	17
DEERRED PUBLIC BENEFITS RECEIVABLE	27,215	18
<b>Total (Acct. 143):</b>	<b>144,108</b>	
<b>Receivables from Municipality (145):</b>		
TAX INCREMENTAL DISTRICT #4 PROJECT COSTS	4,022,627	19
ELECTRIC PLANT	0	20
<b>Total (Acct. 145):</b>	<b>4,022,627</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
HEALTH AND DENTAL INSURANCE PREMIUMS	39,851	21
EXPENDABLE WORK ORDERS	133,632	22
INTEREST	120,325	23
<b>Total (Acct. 165):</b>	<b>293,808</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		25
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,468,119	27
DEFERRED SPECIAL ASSESSMENTS (WATERMAIN)	253,407	28
DEFERRED REVENUE - TAX INCREMENTAL DISTRICT #4 COSTS	3,240,869	29
<b>Total (Acct. 253):</b>	<b>4,962,395</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	14,636,740	18,967,248	0	0	<b>33,603,988</b>	<b>1</b>
Materials and Supplies	43,479	943,261	0	0	<b>986,740</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	3,490,558	6,306,084	0	0	<b>9,796,642</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	265,087	468,972	0	0	<b>734,059</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>10,924,574</b>	<b>13,135,453</b>	<b>0</b>	<b>0</b>	<b>24,060,027</b>	
Net Operating Income	677,189	302,487	0	0	<b>979,676</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.20%</b>	<b>2.30%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.07%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	558,078	987,311	0	0	<b>1,545,389</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	27,904	49,366			<b>77,270</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>530,174</b>	<b>937,945</b>	<b>0</b>	<b>0</b>	<b>1,468,119</b>	

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**FINANCIAL SECTION FOOTNOTES**

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**Balance Sheet (Page F-06)****General footnotes****ACCOUNTANTS' COMPILATION REPORT**

We have compiled the accompanying PSC Report of the City of Hartford Utilities, enterprise funds of the City of Hartford, as of December 31, 2004 and 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Milwaukee, Wisconsin  
March 22, 2005

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**Balance Sheet End-of-Year Account Balances (Page F-19)**

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,271,664	2,195,404	1
<b>Total Sales of Water</b>	<b>2,271,664</b>	<b>2,195,404</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,124	2,758	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	14,376	14,801	6
<b>Total Other Operating Revenues</b>	<b>17,500</b>	<b>17,559</b>	
<b>Total Operating Revenues</b>	<b>2,289,164</b>	<b>2,212,963</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	900	936	7
Pumping Expenses (620-625)	165,382	187,811	8
Water Treatment Expenses (630-635)	59,914	55,558	9
Transmission and Distribution Expenses (640-655)	258,225	245,462	10
Customer Accounts Expenses (901-904)	109,486	102,432	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	409,146	398,541	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,003,053</b>	<b>990,740</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	275,719	260,817	14
Amortization Expense (404-407)		0	15
Taxes (408)	333,203	340,067	16
<b>Total Other Operating Expenses</b>	<b>608,922</b>	<b>600,884</b>	
<b>Total Operating Expenses</b>	<b>1,611,975</b>	<b>1,591,624</b>	
<b>NET OPERATING INCOME</b>	<b>677,189</b>	<b>621,339</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	15	463	3,105	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>463</b>	<b>3,105</b>	
Metered Sales to General Customers (461)				
Residential	3,870	216,685	971,280	4
Commercial	371	96,491	298,536	5
Industrial	57	167,752	363,340	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,298</b>	<b>480,928</b>	<b>1,633,156</b>	
Private Fire Protection Service (462)	41		44,175	7
Public Fire Protection Service (463)	1		545,462	8
Other Sales to Public Authorities (464)	29	16,126	45,766	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,384</b>	<b>497,517</b>	<b>2,271,664</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	545,462	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>545,462</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,124	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,124</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	14,376	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>14,376</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	<b>1</b>
Purchased Water (601)		0	<b>2</b>
Operation Supplies and Expenses (602)	900	936	<b>3</b>
Maintenance of Water Source Plant (605)		0	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>900</b>	<b>936</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	19,149	22,369	<b>5</b>
Fuel for Power Production (621)		0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	78,246	89,184	<b>7</b>
Operation Supplies and Expenses (623)	4,780	5,130	<b>8</b>
Maintenance of Pumping Plant (625)	63,207	71,128	<b>9</b>
<b>Total Pumping Expenses</b>	<b>165,382</b>	<b>187,811</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	17,503	17,789	<b>10</b>
Chemicals (631)	42,148	37,233	<b>11</b>
Operation Supplies and Expenses (632)	263	536	<b>12</b>
Maintenance of Water Treatment Plant (635)		0	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>59,914</b>	<b>55,558</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	38,888	40,225	<b>14</b>
Operation Supplies and Expenses (641)	4,375	3,665	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	0	7,504	<b>16</b>
Maintenance of Mains (651)	132,379	125,153	<b>17</b>
Maintenance of Services (652)	23,363	35,854	<b>18</b>
Maintenance of Meters (653)	21,909	16,359	<b>19</b>
Maintenance of Hydrants (654)	37,311	16,702	<b>20</b>
Maintenance of Other Plant (655)		0	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>258,225</b>	<b>245,462</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	23,860	21,205	<b>22</b>
Accounting and Collecting Labor (902)	49,741	48,089	<b>23</b>
Supplies and Expenses (903)	35,885	32,861	<b>24</b>
Uncollectible Accounts (904)	0	277	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>109,486</b>	<b>102,432</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	113,375	91,459	<b>27</b>
Office Supplies and Expenses (921)	26,345	12,502	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	34,049	91,878	<b>30</b>
Property Insurance (924)	23,015	21,889	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	174,976	158,694	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	5,740	5,985	<b>35</b>
Transportation Expenses (933)		0	<b>36</b>
Maintenance of General Plant (935)	31,646	16,134	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>409,146</b>	<b>398,541</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,003,053</b>	<b>990,740</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		316,574	326,203	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,579	4,647	2
<b>Net property tax equivalent</b>		<b>312,995</b>	<b>321,556</b>	
Social Security		32,217	31,063	3
PSC Remainder Assessment		272	283	4
Other (specify):				
PILOT CHARGED TO OVERHEAD		(4,109)	(3,929)	5
FICA CHARGED TO OVERHEAD		(8,172)	(8,897)	6
FICA CHARGED TO MERCHANDISING		0	(9)	7
<b>Total tax expense</b>		<b>333,203</b>	<b>340,067</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.195172				3
County tax rate	mills		3.189115				4
Local tax rate	mills		6.607819				5
School tax rate	mills		9.961771				6
Voc. school tax rate	mills		1.437875				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.391752</b>				10
Less: state credit	mills		1.220608				11
<b>Net tax rate</b>	mills		<b>20.171144</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.607819</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.399646</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.007465</b>				17
<b>Total Tax Rate</b>	mills		<b>21.391752</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.841795</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.171144</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.979964</b>				21
Utility Plant, Jan. 1	\$	<b>18,892,487</b>	18,892,487				22
Materials & Supplies	\$	<b>42,735</b>	42,735				23
<b>Subtotal</b>	\$	<b>18,935,222</b>	<b>18,935,222</b>				24
Less: Plant Outside Limits	\$	<b>767,235</b>	767,235				25
<b>Taxable Assets</b>	\$	<b>18,167,987</b>	<b>18,167,987</b>				26
Assessment Ratio	dec.		1.026200				27
<b>Assessed Value</b>	\$	<b>18,643,988</b>	<b>18,643,988</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.979964</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>316,574</b>	<b>316,574</b>				30
Tax Equivalent per 1994 PSC Report	\$	177,264					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>316,574</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	33,368		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	108,058		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	692,606		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>834,032</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	271,267		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	389,376		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,400		20
<b>Total Pumping Plant</b>	<b>665,043</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	42,540		23
<b>Total Water Treatment Plant</b>	<b>42,540</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			33,368	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			108,058	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			692,606	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>834,032</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(21,750)	249,517	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			389,376	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,400	20
<b>Total Pumping Plant</b>	<u>0</u>	<u>(21,750)</u>	<u>643,293</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,540	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>42,540</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,114,892		26
Transmission and Distribution Mains (343)	7,000,189	648,488	27
Fire Mains (344)	0		28
Services (345)	1,107,106	77,377	29
Meters (346)	934,918	43,546	30
Hydrants (348)	843,337	66,599	31
Other Transmission and Distribution Plant (349)	250		32
<b>Total Transmission and Distribution Plant</b>	<b>11,007,201</b>	<b>836,010</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	720,142		34
Office Furniture and Equipment (391)	10,412		35
Computer Equipment (391.1)	536,412	3,051	36
Transportation Equipment (392)	193,084		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	63,462		39
Laboratory Equipment (395)	4,423		40
Power Operated Equipment (396)	42,287		41
Communication Equipment (397)	95,807	2,118	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,984	1,380	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,673,013</b>	<b>6,549</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,221,829</b>	<b>842,559</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>14,221,829</b>	<b>842,559</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,509	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		21,750	1,136,642	26
Transmission and Distribution Mains (343)	11,245		7,637,432	27
Fire Mains (344)			0	28
Services (345)	530		1,183,953	29
Meters (346)	102		978,362	30
Hydrants (348)	859		909,077	31
Other Transmission and Distribution Plant (349)			250	32
<b>Total Transmission and Distribution Plant</b>	<b>12,736</b>	<b>21,750</b>	<b>11,852,225</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			720,142	34
Office Furniture and Equipment (391)			10,412	35
Computer Equipment (391.1)			539,463	36
Transportation Equipment (392)			193,084	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			63,462	39
Laboratory Equipment (395)			4,423	40
Power Operated Equipment (396)			42,287	41
Communication Equipment (397)			97,925	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			8,364	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,679,562</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,736</b>	<b>0</b>	<b>15,051,652</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>12,736</b>	<b>0</b>	<b>15,051,652</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,833,734	775,294	27
Fire Mains (344)	0		28
Services (345)	150,927	145,593	29
Meters (346)	7,848		30
Hydrants (348)	23,427	101,860	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,015,936</b>	<b>1,022,747</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,015,936</b>	<b>1,022,747</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,015,936</b>	<b>1,022,747</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			4,609,028 27
Fire Mains (344)			0 28
Services (345)			296,520 29
Meters (346)			7,848 30
Hydrants (348)			125,287 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>5,038,683</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>5,038,683</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,038,683</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			50,192	<b>50,192</b>	1
February			49,470	<b>49,470</b>	2
March			51,715	<b>51,715</b>	3
April			47,503	<b>47,503</b>	4
May			52,124	<b>52,124</b>	5
June			49,973	<b>49,973</b>	6
July			54,018	<b>54,018</b>	7
August			52,362	<b>52,362</b>	8
September			53,401	<b>53,401</b>	9
October			46,396	<b>46,396</b>	10
November			42,707	<b>42,707</b>	11
December			43,698	<b>43,698</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>593,559</b>	<b>593,559</b>	
Less: Water sold				497,517	13
Volume pumped but not sold				<b>96,042</b>	14
Volume sold as a percent of volume pumped				<b>84%</b>	15
Volume used for water production, water quality and system maintenance				14,086	16
Volume related to equipment/system malfunction				8,746	17
Non-utility volume NOT included in water sales				224	18
Total volume not sold but accounted for				<b>23,056</b>	19
Volume pumped but unaccounted for				<b>72,986</b>	20
Percent of water lost				<b>12%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,649	23
Date of maximum: 7/28/2004					24
Cause of maximum:					25
WATERING OF LAWNS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				886	26
Date of minimum: 5/29/2004					27
Total KWH used for pumping for the year				725,065	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
EAST EAGLE POINT ROAD	WELL 10	50	20	261,562	Yes	<b>1</b>
END OF TERI LANE	WELL 11	74	18	170,123	Yes	<b>2</b>
6043 HWY 60 EAST	WELL 12	75	18	154,712	Yes	<b>3</b>
6002 HWY 60 EAST	WELL 13	40	24	140,916	Yes	<b>4</b>
GOODLAND ROAD	WELL 15	182	20	771,370	Yes	<b>5</b>
SOUTH END OF SIXTH STREET	WELL 4	704	12	127,508	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 10	BOOSTER 10 #2	BOOSTER 4	<b>1</b>
Location	EAST EAGLE POINT ROAD	EAST EAGLE POINT ROAD	JTH END OF SIXTH STREET	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	FAIRBANKS	<b>5</b>
Year Installed	1962	1962	1992	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	650	650	450	<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC	WAUKESHA	BLANK	<b>9</b>
Year Installed	1960	1960	1997	<b>10</b>
Type	ELECTRIC	OTHER	ELECTRIC	<b>11</b>
Horsepower	50	6	25	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 10	WELL 10 #2	WELL 11	<b>14</b>
Location	6033 EAGLE POINT ROAD	6033 EAGLE POINT ROAD	95 S. TERI LANE	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	R T	R	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1962	1962	1968	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	710	710	275	<b>21</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC	CONTINENTAL	US ELECTRIC	<b>22</b>
Year Installed	1960	1960	1968	<b>23</b>
Type	ELECTRIC	OTHER	ELECTRIC	<b>24</b>
Horsepower	15	6	25	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 11 #2	WELL 12	WELL 12 #2	<b>1</b>
Location	95 S. TERI LANE	6043 HWY 60 EAST	6043 HWY 60 EAST	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1968	1994	1994	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	275	1	275	<b>8</b>
Pump Motor or Standby Engine Mfr	CONTINENTAL	US ELECTRIC	FORD	<b>9</b>
Year Installed	1968	1996	1972	<b>10</b>
Type	OTHER	ELECTRIC	PROPANE	<b>11</b>
Horsepower	6	30	6	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 13	WELL 13 #2	WELL 15	<b>14</b>
Location	6002 HWY 60 EAST	6002 HWY 60 EAST	2793 GOODLAND ROAD	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	R	R	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1980	1980	1993	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	325	325	1,250	<b>21</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERATOR	GENERAL ELECTRIC	<b>22</b>
Year Installed	1980	1980	1993	<b>23</b>
Type	ELECTRIC	DIESEL	ELECTRIC	<b>24</b>
Horsepower	30	6	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 15 #2	WELL 4		<b>1</b>
Location	2793 GOODLAND ROAD	215 SIXTH STREET		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	R	R		<b>4</b>
Pump Manufacturer	LAYNE	LAYNE		<b>5</b>
Year Installed	1993	1992		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	1,250	500		<b>8</b>
Pump Motor or Standby Engine Mfr	KOHLER	BLANK		<b>9</b>
Year Installed	1999	1997		<b>10</b>
Type	DIESEL	ELECTRIC		<b>11</b>
Horsepower	6	75		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	HIGH STREET TOWER-HIGHWAY K WATER TOWER		HWY U TOWER	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
Year constructed	1948	1999	1976	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	1	150	1	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	150,000	300,000	500,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELL 10	WELL 4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1961	1923	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	1	1	10
			11
Total capacity in gallons (actual)	150,000	150,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	202	0	0	0	202
M	D	1.250	204	0	0	0	204
M	D	3.000	343	0	0	0	343
M	D	4.000	87,791	0	0	0	87,791
M	D	6.000	48,237	110	925	0	47,422
M	D	8.000	100,821	19,365	0	0	120,186
M	T	8.000	3,164	0	0	0	3,164
M	D	10.000	31,159	2,778	0	0	33,937
M	T	10.000	11,755	0	0	0	11,755
M	D	12.000	22,834	3,681	0	0	26,515
M	T	12.000	10,309	0	0	0	10,309
M	T	16.000	38,446	0	0	0	38,446
<b>Total Within Municipality</b>			<b>355,265</b>	<b>25,934</b>	<b>925</b>	<b>0</b>	<b>380,274</b>
M	T	8.000	8,512	0	0	0	8,512
M	T	10.000	1,659	0	0	0	1,659
M	T	12.000	10,599	0	0	0	10,599
M	T	16.000	6,940	0	0	0	6,940
<b>Total Outside of Municipality</b>			<b>27,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,710</b>
<b>Total Utility</b>			<b>382,975</b>	<b>25,934</b>	<b>925</b>	<b>0</b>	<b>407,984</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	1,814	183	0	0	1,997		1
M	1.000	3,225	48	1	0	3,272		2
M	1.250	393	0	0	0	393		3
M	1.500	103	27	1	0	129		4
M	2.000	103	35	0	0	138		5
M	3.000	3	0	0	0	3		6
M	4.000	19	0	0	0	19		7
M	6.000	10	0	0	0	10		8
M	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>5,671</b>	<b>293</b>	<b>2</b>	<b>0</b>	<b>5,962</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,033	552	241	0	4,344	0	1
0.750	315	0	0	0	315	8	2
1.000	93	0	0	0	93	2	3
1.250	4	4	4	0	4	0	4
1.500	54	7	7	0	54	0	5
2.000	48	1	1	0	48	4	6
3.000	17	0	0	0	17	0	7
4.000	12	0	0	0	12	0	8
6.000	11	0	0	0	11	2	9
8.000	3	0	0	0	3	0	10
10.000	1	0	0	0	1	0	11
<b>Total:</b>	<b>4,591</b>	<b>564</b>	<b>253</b>	<b>0</b>	<b>4,902</b>	<b>16</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,915	200	18	9	0	202	4,344	1
0.750	51	34	7	0	0	223	315	2
1.000	1	51	9	4	0	28	93	3
1.250	0	4	0	0	0	0	4	4
1.500	0	46	2	6	0	0	54	5
2.000	0	34	8	6	0	0	48	6
3.000	0	1	5	5	0	6	17	7
4.000	0	4	7	1	0	0	12	8
6.000	0	2	0	0	0	9	11	9
8.000	0	0	0	0	0	3	3	10
10.000	0	0	0	0	0	1	1	11
<b>Total:</b>	<b>3,967</b>	<b>376</b>	<b>56</b>	<b>31</b>	<b>0</b>	<b>472</b>	<b>4,902</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	10				10	1
Within Municipality	512	53	3	0	562	2
<b>Total Fire Hydrants</b>	<b>522</b>	<b>53</b>	<b>3</b>	<b>0</b>	<b>572</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	572
Number of distribution system valves end of year:	1,460
Number of distribution valves operated during year:	256

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

650: In 2003 with WO10510 installed backup power to 300K tower.  
652: More service leaks in 2003.  
653: Badger Meter replacement battery kits in 2004.  
654: More labor charged in 2004 due to more hydrant repairs and mapping.  
921: Increase in administration services in 2004.  
923: Utilization of more outside engineers in 2003.  
926: Increase in wages in 2004 therefore increase in benefits and rising costs of health insurance continued in 2004.  
935: Miscellaneous charges in 2004 for new building (cleaning lady).

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

\$21,750 was moved from structures and improvements to distribution reservoirs due to the incorrect posting of an invoice in 2003 to the wrong account number when an invoice was paid.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

A portion of the mains added during the year were financed by the City. The remaining portion was financed by developers in the construction of 3 subdivisions within the City.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services added during the year were financed by both cash on hand by the City and also by developers for the construction of 3 subdivisions within the City.

Information was obtained from the City engineer who obtained copies of the contractors invoices and was able to determine and calculate the various sizes and number of services added.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There were no utility owned services not in use at 12/31/04.

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### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	14,068,935	12,374,761	<b>1</b>
<b>Total Sales of Electricity</b>	<b>14,068,935</b>	<b>12,374,761</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	22,248	22,310	<b>2</b>
Miscellaneous Service Revenues (451)	0	0	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	30,813	34,455	<b>5</b>
Interdepartmental Rents (455)	47,427	0	<b>6</b>
Other Electric Revenues (456)	13,093	6,392	<b>7</b>
Amortization of Construction Grants (457)	0	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>113,581</b>	<b>63,157</b>	
<b>Total Operating Revenues</b>	<b>14,182,516</b>	<b>12,437,918</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	11,395,967	9,726,489	<b>9</b>
Transmission Expenses (550-553)	0	0	<b>10</b>
Distribution Expenses (560-576)	738,203	450,690	<b>11</b>
Customer Accounts Expenses (901-904)	142,810	135,133	<b>12</b>
Sales Expenses (910)	6,593	7,969	<b>13</b>
Administrative and General Expenses (920-935)	487,970	536,006	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>12,771,543</b>	<b>10,856,287</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	657,389	640,957	<b>15</b>
Amortization Expense (404-407)	7,741	7,741	<b>16</b>
Taxes (408)	443,356	412,137	<b>17</b>
<b>Total Other Expenses</b>	<b>1,108,486</b>	<b>1,060,835</b>	
<b>Total Operating Expenses</b>	<b>13,880,029</b>	<b>11,917,122</b>	
<b>NET OPERATING INCOME</b>	<b>302,487</b>	<b>520,796</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	22,248	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>22,248</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL CHARGE	30,813	5
<b>Total Rent from Electric Property (454)</b>	<b>30,813</b>	
<b>Interdepartmental Rents (455):</b>		
INTERDEPARTMENTAL SALES	47,427	6
<b>Total Interdepartmental Rents (455)</b>	<b>47,427</b>	
<b>Other Electric Revenues (456):</b>		
RECONNECTION CHARGES	4,335	7
WI SALES TAX DISCOUNTS	8,758	8
<b>Total Other Electric Revenues (456)</b>	<b>13,093</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	11,395,967	9,726,489	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>11,395,967</b>	<b>9,726,489</b>	
<b>Total Power Production Expenses</b>	<b>11,395,967</b>	<b>9,726,489</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	<b>20</b>
Line and Station Labor (561)	62,847	49,407	<b>21</b>
Line and Station Supplies and Expenses (562)	39,275	37,000	<b>22</b>
Street Lighting and Signal System Expenses (565)	0	9	<b>23</b>
Meter Expenses (566)	12,027	400	<b>24</b>
Customer Installations Expenses (567)		0	<b>25</b>
Miscellaneous Distribution Expenses (569)	19,272	9,244	<b>26</b>
Maintenance of Structures and Equipment (571)	53,546	26,025	<b>27</b>
Maintenance of Lines (572)	394,239	245,578	<b>28</b>
Maintenance of Line Transformers (573)	85,348	13,468	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	43,868	42,771	<b>30</b>
Maintenance of Meters (575)	27,781	26,788	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)		0	<b>32</b>
<b>Total Distribution Expenses</b>	<b>738,203</b>	<b>450,690</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	24,532	21,293	<b>33</b>
Accounting and Collecting Labor (902)	60,958	61,650	<b>34</b>
Supplies and Expenses (903)	54,516	50,529	<b>35</b>
Uncollectible Accounts (904)	2,804	1,661	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>142,810</b>	<b>135,133</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	6,593	7,969	<b>37</b>
<b>Total Sales Expenses</b>	<b>6,593</b>	<b>7,969</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	122,086	105,974	<b>38</b>
Office Supplies and Expenses (921)	47,480	48,073	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	33,889	51,223	<b>41</b>
Property Insurance (924)	28,900	27,830	<b>42</b>
Injuries and Damages (925)	10,845	9,657	<b>43</b>
Employee Pensions and Benefits (926)	212,398	220,464	<b>44</b>
Regulatory Commission Expenses (928)		0	<b>45</b>
Miscellaneous General Expenses (930)	8,816	53,994	<b>46</b>
Transportation Expenses (933)		0	<b>47</b>
Maintenance of General Plant (935)	23,556	18,791	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>487,970</b>	<b>536,006</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>12,771,543</b>	<b>10,856,287</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		414,551	393,821	<b>1</b>
Social Security		60,822	59,238	<b>2</b>
Wisconsin Gross Receipts Tax			0	<b>3</b>
PSC Remainder Assessment		18,279	18,173	<b>4</b>
Other (specify):				
PILOT CHARGED TO OVERHEAD		(27,282)	(25,874)	<b>5</b>
FICA CHARGED TO OVERHEAD		(22,690)	(33,082)	<b>6</b>
FICA CHARGED TO MERCHANDISING		(324)	(139)	<b>7</b>
<b>Total tax expense</b>		<b>443,356</b>	<b>412,137</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.195172				3
County tax rate	mills		3.189115				4
Local tax rate	mills		6.607819				5
School tax rate	mills		9.961771				6
Voc. school tax rate	mills		1.437875				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.391752</b>				10
Less: state credit	mills		1.220608				11
<b>Net tax rate</b>	mills		<b>20.171144</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.607819</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.399646</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.007465</b>				17
<b>Total Tax Rate</b>	mills		<b>21.391752</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.841795</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.171144</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.979964</b>				21
Utility Plant, Jan. 1	\$	<b>23,101,002</b>	23,101,002				22
Materials & Supplies	\$	<b>820,224</b>	820,224				23
<b>Subtotal</b>	\$	<b>23,921,226</b>	<b>23,921,226</b>				24
Less: Plant Outside Limits	\$	<b>130,410</b>	130,410				25
<b>Taxable Assets</b>	\$	<b>23,790,816</b>	<b>23,790,816</b>				26
Assessment Ratio	dec.		1.026200				27
<b>Assessed Value</b>	\$	<b>24,414,135</b>	<b>24,414,135</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.979964</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>414,551</b>	<b>414,551</b>				30
Tax Equivalent per 1994 PSC Report	\$	283,971					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>414,551</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	90,579		34
Structures and Improvements (361)	3,619,624	14,886	35
Station Equipment (362)	459,087	103,035	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,883,895	84,694	38
Overhead Conductors and Devices (365)	1,875,794	97,257	39
Underground Conduit (366)	250,215	97,460	40
Underground Conductors and Devices (367)	880,577	1,086,682	41
Line Transformers (368)	3,332,868	95,714	42
Services (369)	975,716	132,369	43
Meters (370)	664,185	57,390	44
Installations on Customers' Premises (371)	1,016		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	961,955	50,681	47
<b>Total Distribution Plant</b>	<b>14,995,511</b>	<b>1,820,168</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	27,947		48
Structures and Improvements (390)	1,317,450	102,241	49
Office Furniture and Equipment (391)	28,651		50
Computer Equipment (391.1)	603,496	4,127	51
Transportation Equipment (392)	745,498		52
Stores Equipment (393)	7,679		53
Tools, Shop and Garage Equipment (394)	154,093		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			90,579 34
Structures and Improvements (361)			3,634,510 35
Station Equipment (362)			562,122 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	13,141		1,955,448 38
Overhead Conductors and Devices (365)	11,441		1,961,610 39
Underground Conduit (366)			347,675 40
Underground Conductors and Devices (367)	1,226	(17,166)	1,948,867 41
Line Transformers (368)	13,836	(15,776)	3,398,970 42
Services (369)	3,888		1,104,197 43
Meters (370)	3,732		717,843 44
Installations on Customers' Premises (371)			1,016 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	40		1,012,596 47
<b>Total Distribution Plant</b>	<b>47,304</b>	<b>(32,942)</b>	<b>16,735,433</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			27,947 48
Structures and Improvements (390)			1,419,691 49
Office Furniture and Equipment (391)			28,651 50
Computer Equipment (391.1)			607,623 51
Transportation Equipment (392)		51,855	797,353 52
Stores Equipment (393)			7,679 53
Tools, Shop and Garage Equipment (394)		(51,855)	102,238 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	46,803		55
Power Operated Equipment (396)	59,921		56
Communication Equipment (397)	22,776	2,118	57
Miscellaneous Equipment (398)	33,219		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>3,047,533</b>	<b>108,486</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,043,044</b>	<b>1,928,654</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>18,043,044</b>	 <b>1,928,654</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			46,803 55
Power Operated Equipment (396)			59,921 56
Communication Equipment (397)			24,894 57
Miscellaneous Equipment (398)			33,219 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>3,156,019</b>
<b>Total utility plant in service directly assignable</b>	<b>47,304</b>	<b>(32,942)</b>	<b>19,891,452</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>47,304</b>	<b>(32,942)</b>	<b>19,891,452</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	3,611,866	347,236	41
Line Transformers (368)	0		42
Services (369)	0		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>3,611,866</b>	<b>347,236</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			3,959,102 41
Line Transformers (368)			0 42
Services (369)			0 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,959,102</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,611,866</b>	<b>347,236</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>3,611,866</b>	 <b>347,236</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,959,102</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,959,102</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	200				200	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)	92				92	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

<b>Monthly Peak</b>						<b>Monthly Energy Usage</b>	
<b>Month</b>		<b>kW</b>	<b>Day</b>	<b>Date</b>	<b>Time Beginning</b>	<b>(kWh)</b>	
<b>(a)</b>		<b>(b)</b>	<b>of Week</b>	<b>(MM/DD/YYYY)</b>	<b>(HH:MM)</b>	<b>(000's)</b>	
			<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	
January	01	36,864	Wednesday	01/14/2004	06:00	21,934	<b>1</b>
February	02	37,568	Monday	02/16/2004	11:00	20,872	<b>2</b>
March	03	38,115	Wednesday	03/31/2004	11:00	22,495	<b>3</b>
April	04	36,360	Wednesday	04/21/2004	11:00	20,678	<b>4</b>
May	05	40,268	Thursday	05/20/2004	02:00	21,787	<b>5</b>
June	06	44,160	Tuesday	06/08/2004	02:00	22,853	<b>6</b>
July	07	46,196	Tuesday	07/20/2004	04:00	24,650	<b>7</b>
August	08	43,917	Friday	08/27/2004	02:00	24,929	<b>8</b>
September	09	45,752	Wednesday	09/15/2004	02:00	24,642	<b>9</b>
October	10	40,800	Tuesday	10/26/2004	11:00	24,186	<b>10</b>
November	11	40,285	Tuesday	11/16/2004	12:00	22,721	<b>11</b>
December	12	41,796	Monday	12/20/2004	12:00	23,999	<b>12</b>
<b>Total</b>		<b>492,081</b>				<b>275,746</b>	

**System Name** WISCONSIN PUBLIC POWER INC

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

<b>Type of Reading</b>	<b>Supplier</b>
15 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		275,747	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>275,747</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		267,012	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility		56	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		150	22
<b>Total Used by Company</b>		<b>206</b>	23
<b>Total Sold and Used</b>		<b>267,218</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		8,529	27
<b>Total Energy Losses</b>		<b>8,529</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>3.0931%</b>	29
<b>Total Disposition of Energy</b>		<b>275,747</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	5,042	38,565	1
<b>Total Sales for Residential Sales</b>		<b>5,042</b>	<b>38,565</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	670	16,088	2
INDUSTRIAL	CP-1	54	15,234	3
INDUSTRIAL	CP-2	22	43,382	4
INDUSTRIAL	CP-3	4	47,107	5
INDUSTRIAL	CP-4	2	104,681	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>752</b>	<b>226,492</b>	
<b>Public Street &amp; Highway Lighting</b>				
MUNICIPAL STREET LIGHTING	MS-1	6	1,230	7
PUMPING	MS-2	1	725	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>7</b>	<b>1,955</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>5,801</b>	<b>267,012</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		2,874,609	206,259	<b>3,080,868</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>2,874,609</b>	<b>206,259</b>	<b>3,080,868</b>	
		1,111,377	88,896	<b>1,200,273</b>	<b>2</b>
		826,659	84,110	<b>910,769</b>	<b>3</b>
		1,927,571	233,791	<b>2,161,362</b>	<b>4</b>
		1,825,283	231,131	<b>2,056,414</b>	<b>5</b>
		3,786,194	601,535	<b>4,387,729</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>9,477,084</b>	<b>1,239,463</b>	<b>10,716,547</b>	
		209,813	6,616	<b>216,429</b>	<b>7</b>
		50,753	4,338	<b>55,091</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>260,566</b>	<b>10,954</b>	<b>271,520</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>12,612,259</b>	<b>1,456,676</b>	<b>14,068,935</b>	



**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
---

Particulars					
(a)	(b)	(c)			
Name of Vendor	WPPI			1	
Point of Delivery	HARTFORD			2	
Type of Power Purchased (firm, dump, etc.)	FIRM			3	
Voltage at Which Delivered	138000			4	
Point of Metering	HARTFORD			5	
Total of 12 Monthly Maximum Demands -- kW	492,081			6	
Average load factor	76.7654%			7	
Total Cost of Purchased Power	11,395,967			8	
Average cost per kWh	0.0413			9	
On-Peak Hours (if applicable)	3570			10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	9,998	11,936			12
February	9,547	11,325			13
March	10,988	11,507			14
April	10,042	10,636			15
May	9,618	12,169			16
June	11,253	11,600			17
July	11,352	13,298			18
August	11,752	13,176			19
September	11,529	13,113			20
October	10,918	13,278			21
November	10,685	12,037			22
December	11,637	12,362			23
Total kWh (000)	129,319	146,437			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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**PRODUCTION STATISTICS****Particulars**  
**(a)****Plant**  
**(b)****Plant**  
**(c)****Plant**  
**(d)****Plant**  
**(e)**

---

NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr.	kW	kVA	Capacity	Continuous
				(000's)	(n)	(o)	(kW)	Capacity (kW)
			(l)	(m)			(p)	(q)
Total				0	0	0	0	0
								0
								1

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	AIRPORT DR	HTFD BULK	MONROE	RURAL ST	SPARE	1
Voltage--High Side	24,900	138,000	24,900	24,900	24,900	2
Voltage--Low Side	4,160	24,900	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	2	1	2	1	4
Total Capacity of Transformers in kVA	3,750	112,000	5,000	7,750	3,750	5
Number of Spare Transformers on Hand			0		1	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	WILSON AVE					16
Voltage--High Side	24,900					17
Voltage--Low Side	4,160					18
Num. of Main Transformers in Operation	2					19
Total Capacity of Transformers in kVA	7,750					20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40



**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,627	1,525	154,848	1
Acquired during year	604	38	4,293	2
<b>Total</b>	<b>6,231</b>	<b>1,563</b>	<b>159,141</b>	<b>3</b>
Retired during year	41	21	809	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>6,190</b>	<b>1,542</b>	<b>158,332</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	6,190	1,542	158,332	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock				12
<b>Total end of year</b>	<b>6,190</b>	<b>1,542</b>	<b>158,332</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	400	7	14,868	<b>1</b>
Sodium Vapor	70	2	1,720	<b>2</b>
Sodium Vapor	150	841	267,752	<b>3</b>
Sodium Vapor	200	2	1,908	<b>4</b>
Sodium Vapor	250	144	729,464	<b>5</b>
<b>Total</b>		<b>996</b>	<b>1,015,712</b>	
<b>Ornamental</b>				
Sodium Vapor	100	37	34,500	<b>6</b>
Sodium Vapor	150	84	87,978	<b>7</b>
<b>Total</b>		<b>121</b>	<b>122,478</b>	
<b>Other</b>				
Other	1	2	90	<b>8</b>
Other	150	40	96,670	<b>9</b>
<b>Total</b>		<b>42</b>	<b>96,760</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

561: 2004 had more labor due to Delta Star #2 transformer failure.  
566: S&C Electric: API Metering (our cost to meter that customer).  
569: More mapping done in 2004.  
571: AC Eng: work done at 138KV sub in 2004.  
572: Adjustment made in 2004 for difference in inventory from prior years.  
573: Waukesha Electric System in 2004, move transformer and move replacement unit to pad  
923: WPPI payment in 2003 (\$10,813.90), res cust satisfaction survey  
926: 2004 wage increase and increase in related benefits along with increasing health insurance costs.  
930: 2003 included the remaining costs of a old transformer that was replaced a that would not be reimbursed from the insurance company.

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### Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

There are no electric customers outside the municipal boundry.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$50,000, please explain.

All additions were financed by the City with cash on hand. There were no borrowings in 2003.

If Adjustments for any account are nonzero, please explain.

The adjustment column reflects items that were incorrectly posted to the accounts noted back in 2003 when invoice was paid. The adjustment is for a new backhoe purchased in 2003.

The adjustment to 367 was for costs incorrectly charged to a work order that was closed during 2004 that should have been charged to a open work order as of 12/31/04.

The adjustments to 368 was for costs incurred by the City that were really for costs that were to be paid from an outside party.

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Additions or Retirements for any Accounts exceed \$50,000, please explain.

The additions were financed by various customers and developers on various projects.

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### Sales of Electricity by Rate Schedule (Page E-14)

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

The electric utility does not have demand unit billings.

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